



## What allowances and deductions non-residents are entitled to ?

If you qualify as a non-resident or an expat and are considered taxable in Belgium only on your **Belgian domestic income**, you should know that your access to certain tax allowances and personal deductions may be restricted. Apart from **obvious budget reasons**, it is based on the idea that non-residents will normally benefit from these in their **country of residence**.

For several years already, a distinction is made between **three types** of non-resident taxpayers: **(i) 'ordinary' non-residents** (who do not earn 75% of their global professional income in Belgium); **(ii) residents of EEA** (European Economic Area) **member states** who earn 75% or more of their professional income in Belgium; and **(iii) residents of non-EEA countries** who also earn 75% or more of their professional income in Belgium.

EEA residents are always entitled to the standard deductions determined **at federal, as well as at regional level**, while non-EEA residents are **only entitled to the federal tax deductions** and miss out on the tax deductions at the regional level.

Allowance or deduction	Non-resident category		
	Resident EEA country (≥75%)	Resident non-EEA country (≥75%)	"Ordinary" non-resident (<75%)
<b>Federal level</b>			
personal tax allowance	✓	✓	✗
dependent spouse allowance	✓	✓	✗
pension saving	✓	✓	✓
purchase of electric vehicle	✓	✓	✓
gifts	✓	✓	✗
remuneration for domestic worker	✓	✓	✗
childcare expenses	✓	✓	✗
Investments in start-up companies	✓	✓	✗
loans not for "own dwelling" (home bonus, long-term saving...)	✓	✓	✗
alimony or maintenance payments	✓	✓	✗
<b>Regional level</b>			
loans for "own dwelling" (home bonus)	✓	✗	✗
service vouchers or PWA-cheques	✓	✗	✗
insulation of roofs	✓	✗	✗

Foreign nationals who have **an approved expat status** can fall into any of the above non-resident categories depending on whether they travel more than 25% of their working time ('foreign travel exclusion') and whether their home country is located in the EEA or not.